



# GHG PROTOCOL Greenhouse Gas Emissions Verification Opinion Statement

## UNICE E-O SERVICES INC.

Global AI IntelliVerify Services, Inc. (GAIVS) was commissioned to conduct an independent verification of the greenhouse gas emissions reported by **UNICE E-O SERVICES INC.** (hereinafter referred to as “**UNICE E-O**”) for the period described below. This verification opinion statement applies to the relevant information within the scope of work described herein, including emission assertions, reporting boundaries, calculation methodologies, and data sources, in order to ensure stakeholders’ comprehensive understanding of the Company’ s sustainability performance.

The verification of the Company’ s greenhouse gas emissions covers the boundary defined under the Operational Control Approach in accordance with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (2004 Edition). This boundary includes facilities and activities over which **UNICE E-O** has full operational control, ensuring consistency and relevance of the inventory scope. Boundary setting takes into account organizational structure, operational characteristics, and data availability, in order to avoid double counting and maintain transparency.

Greenhouse gas emissions are determined to be the sole responsibility of **UNICE E-O**. **UNICE E-O** is responsible for preparing and fairly presenting its greenhouse gas emissions assertions in accordance with applicable standards, including ensuring data completeness, consistency, and accuracy, and covering all relevant emission sources under Scope 1, Scope 2, and Scope 3.

GAIVS’ sole responsibility is to provide independent verification of the accuracy of the reported greenhouse gas emissions, as well as the underlying systems and processes used to collect, analyze, and validate the information. This includes verification of data source traceability, the reasonableness of calculation methodologies, and the effectiveness of internal controls, in order to identify potential risks of material misstatement and to validate data quality.

GAIVS is responsible for expressing an opinion on the greenhouse gas emissions assertions based on the verification results. The verification activities performed are less extensive than a full audit in nature, timing, and scope, and primarily focus on risk assessment, sampling testing, and evidence collection, to ensure that the assertions are free from material misstatement and to provide a sufficient level of assurance to support stakeholder decision-making.



### Operational Control :

The Company has full control over site operations, operating processes, equipment usage, energy management, and personnel activities.

### Control Boundary :

The inventory is limited to the following operating site :

- **UNICE E-O SERVICES INC. (Head Office):**  
No. 5, Andong Road, Zhongli District, Taoyuan City 320023, Taiwan.
- **UNICE E-O SERVICES INC. – Taichung Office:**  
5F-A3, No. 760, Zhongming South Road, South District, Taichung City, Taiwan.
- **UNICE E-O SERVICES INC.. – Tainan Office:**  
8F-13 / 8F-5, No. 395, Section 1, Linsen Road, East District, Tainan City, Taiwan.

### Note:

The operational control of **UNICE E-O SERVICES INC.** (Head Office) also includes a newly acquired townhouse property in 2024 located at No. 566-16, Zhongshan Road, Shanhua District, Tainan City 74148, Taiwan (Floors 1–3). All of the above sites are fully operated and managed by **UNICE E-O** and are therefore included within the organizational boundary of this greenhouse gas inventory. Accordingly, the greenhouse gas emissions disclosed in this report comprehensively reflect the Company’ s actual emissions across all included sites during the inventory year.

### Greenhouse Gas Types

The greenhouse gas types covered include CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, and NF<sub>3</sub>, calculated using Global Warming Potential (GWP) values based on the IPCC Sixth Assessment Report (AR6). These gases cover all relevant emission types associated with the Company’ s activities. CO<sub>2</sub> is the primary emission gas; CH<sub>4</sub> and N<sub>2</sub>O arise from combustion and fugitive sources; HFCs, PFCs, SF<sub>6</sub>, and NF<sub>3</sub> primarily originate from anthropogenic systems and process-related fugitive emissions. The inventory focuses on gases directly related to the Company’ s actual activities to ensure completeness.

### GHG Emissions Assertion

Greenhouse gas emissions were quantified in accordance with the calculation methodologies of the GHG Protocol, based on activity data, emission factors, and GWP values, using a location-based approach to provide a comprehensive emissions profile. All data were internally reviewed to ensure accuracy, and the results of uncertainty analysis were taken into consideration.



GHG Protocol Scopes / Subcategories		Emissions (tCO <sub>2</sub> e)
Scope 1	Direct greenhouse gas emissions	86.9850
Scope 2	Indirect greenhouse gas emissions from electricity	136.4717
Scope 3	Other indirect greenhouse gas emissions	102845.2046
Category 1	Purchased goods and services	45,274.7012
Category 2	Capital goods	111.0059
Category 3	Fuel- and energy-related activities (location-based)	48.8083
Category 4	Upstream transportation and distribution	55,436.3539
Category 5	Waste generated in operations	0.0000
Category 6	Business travel	43.3755
Category 7	Employee commuting	19.8701
Category 8	Upstream leased assets	1.1385
Category 9	Downstream transportation and distribution	82.6064
Category 10	Processing of sold products	51.6051
Category 11	Use of sold products	176.1374
Category 12	End-of-life treatment of sold products	4.5627
Category 13	Downstream leased assets	135.8790
Category 14	Franchises	0.0000
Category 15	Investments	1,459.1606
Total		103,068.6613

Data and information supporting the Scope 1 and Scope 2 greenhouse gas emissions assertions are mostly historical in nature, with some estimated values, such as estimations of activity data or supplementation of historical records. Supporting evidence includes invoices, fuel receipts, electricity bills, ERP system records, and internal calculated values. All estimates are based on reasonable assumptions and have been confirmed as usable data through data quality analysis, ensuring traceability and accuracy.

Data and information supporting the Scope 3 greenhouse gas emissions assertions are entirely estimated and historical in nature, such as emissions estimations derived from spend-based methods or average data methods. These include financial records, supplier reports, and industry-average emission factors. Based on uncertainty analysis, data quality levels are assessed as Tier 2 (B) and Tier 3 (C). It is recommended to enhance geographic, temporal, and technological data collection to improve precision, and to document estimation methods and assumptions in accordance with transparency principles.



### Global Warming Potential (GWP) and Emission Factor Databases

- IPCC GWP: AR6 (2021)
- Product Carbon Footprint Information Platform (2024)
- IPCC 2006
- Taiwan Ministry of Economic Affairs Energy Administration Electricity Emission Factors (2024)
- USEPA eGrid, released 2024
- IEA, released 2023
- USEPA Emission Factor Hub, released 2024
- USEEIO Supply Chain GHG Emission Factors v1.2
- DEFRA, released 2023
- DEFRA, released 2022 (Scope 3 Business Travel – Aviation only)
- The Climate Registry General Reporting Protocol, released 2023
- Ministry of Environment GHG Inventory Guidelines

### Verification Criteria

- WRI/WBCSD Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (Scopes 1 and 2), applicable to Scope 1 and Scope 2 emission calculation and reporting.
- WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, applicable to Scope 3 value chain emission calculation and reporting.

### Reference Standard

- ISO 14064-3:2019, Greenhouse gases — Part 3: Specification with guidance for the validation and verification of greenhouse gas statements.

### Level of Assurance and Qualifications

- Scope 1: **Reasonable Assurance Level** to support data completeness at a level appropriate for verification activities.
- Scope 2: **Reasonable Assurance Level** to support data completeness at a level appropriate for verification activities.
- Scope 3: **Assurance Level** not provided this verification did not include limited assurance for Scope 3 and only conducted a preliminary review of data completeness.
- Sampling error across all indicators was based on 1% of the inventory and report for Scope 1, Scope 2, and Scope 3 emission sources. If the total sampled error exceeds  $\pm 7\%$ , corrective actions are required to maintain fair presentation.

This engagement was conducted according to the entrusted scope and involved data sampling and reasonableness review. Scope 1 and Scope 2 adopted a reasonable assurance level, with a sampling ratio of approximately 10%; Scope 3 adopted a limited assurance level, with a sampling ratio of approximately 2%, and the actual sampling was adjusted based on data conditions.



Verification was conducted through observation based on sampled data from the company's report and emissions inventory. The overall differences were evaluated at approximately 1% and applied to each emission source under Scope 1, Scope 2, and Scope 3. If the sampling shows relatively large data differences (for example, exceeding  $\pm 7\%$ ), these will be used as a reference for further explanation and adjustment to enhance the consistency of information presentation.

### Verification Methodology

Evidence-gathering procedures, executed in accordance with ISO 14064-3:2018 guidance, included but were not limited to the following, covering risk assessment, internal control testing, and substantive procedures to ensure data reliability and traceability:

- Interviews with **UNICE E-O** personnel, including management, environmental officers, and data collectors, to understand emission calculation processes, boundary-setting principles, and internal control mechanisms.
- Verification of documentary evidence generated by **UNICE E-O**, including invoices, fuel receipts, electricity bills, waste disposal records, ERP system data, supplier contracts, and original activity data records, to validate data authenticity and completeness.
- Verification of data and information systems used to determine greenhouse gas emissions, including methods for data collection, aggregation, analysis, and review, as well as examination of automation levels, error prevention measures, and year-on-year consistency.
- Verification of sampled data used to determine greenhouse gas emissions, including activity data traceability (e.g., fuel consumption records), applicability of emission factors (e.g., confirmation of compliance with the latest IPCC or government guidelines), and validation of calculation formulas (e.g., Excel worksheet formula checks and cross-verification). Sampling ratios were adjusted based on risk assessment and covered at least 5% of significant emission sources.

### Verification Opinion

- Based on the verification procedures and processes performed, including risk assessment, data sampling verification, site visits, document reviews, and cross-checking of calculation methods, no indications were identified within the verification scope that the greenhouse gas emissions information contained material misstatements or significant inconsistencies.
- Accordingly, the verification body concludes that, within a reasonable level:
- The written disclosures are materially accurate and fairly presented with respect to greenhouse gas emissions data and related information, covering major emission sources, activity data, and key estimation assumptions, with no significant omissions or apparent bias.
- The inventory was prepared with reference to the WRI/WBCSD Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (2004 Edition, applicable to Scopes 1 and 2) and the Greenhouse Gas Protocol Corporate Value Chain Accounting and Reporting Standard (2011 Edition, applicable to Scope 3). Boundary setting, GWP application, and data quality management practices comply with the principles of relevance, completeness, consistency, transparency, and accuracy.
- **UNICE E-O** has established appropriate and effective systems for collecting, aggregating, and analyzing quantitative data, including data management processes, internal control mechanisms, and annual review procedures, to determine greenhouse gas emissions within the defined period and boundary. These systems demonstrate traceability and continuous improvement potential, supporting future emission reduction target tracking and supply chain collaboration.



### Statement of Independence, Impartiality, and Competence

GAIVS is an independent professional services company specializing in health, safety, social, and environmental management services, including greenhouse gas assurance and sustainability audits, providing global verification services to enterprises.

The verification team has no business relationships with **UNICE E-O**, its directors, or managers beyond what is required for this engagement. The verification was conducted independently, and to the best of our knowledge, no conflicts of interest or bias exist that could influence judgment. All team members have signed independence declarations and are subject to periodic review to ensure impartiality.

GAIVS has implemented strict ethical codes in its operations to maintain high ethical standards in employees' daily business activities, including prohibitions on conflicts of interest, confidentiality obligations, and continuous professional training.

The verification team has extensive experience in assurance of environmental, social, ethical, and health and safety information, systems, and processes, and possesses an excellent understanding of GAIVS' greenhouse gas verification standard methodologies. Team members include senior auditors (GHG Verification Lead Auditors) who have personally led or reviewed numerous verification engagements conducted in accordance with the GHG Protocol and ISO 14064-3, covering industries such as manufacturing, technology, and finance, thereby ensuring verification quality and professionalism.

#### Lead Verifier :

Issue Date: December 27, 2025

#### Approved by :

Verification Date: December 27, 2025